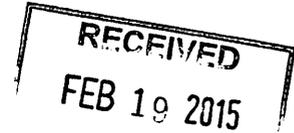




UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

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DIVISION OF ENFORCEMENT



February 19, 2015

By Hand Delivery

Mr. Brent Fields
Office of the Secretary
Securities & Exchange Commission
100 F Street, N.E.
Washington DC 20549

Re: *In the Matter of Natural Blue Resources, Inc., James E. Cohen, and
Joseph Corazzi, Respondents*
Administrative Proceeding File No. 3-15974

Dear Secretary Fields:

Relative to the above Administrative Proceeding, enclosed please find the originals of the Division's Exhibits. Please be advised that the evidentiary record, as ordered by Judge Carol Fox Foelak, remains open pending rulings on a limited portion of documents that may be admitted into evidence. Should additional exhibits be admitted, we will provide the original marked Exhibits to the Secretary's Office as soon as possible.

Very truly yours,

A handwritten signature in black ink, appearing to read "Rua M. Kelly".

Rua M. Kelly
Senior Trial Counsel

cc: Honorable Carol Fox Foelak (by electronic mail)
Maranda Fritz (counsel for Respondent Cohen) (by electronic mail)
Joseph Corazzi, *Pro Se* (by electronic mail)